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of the public when you use both tax bases that will make them think that they're getting taxed a bunch when they see it both on their sales and their income tax. I do think one is more appropriate than the other, and I think income is the more appropriate one. However, I think it is clear that you ought to be able to point to the tax increase that is related to teachers. If we're going to do this, we're going to want it to be accountable. We're going to be able to explain to the public what we've done and why, which is why if you get too many missing...moving parts it will be harder and harder to explain. My preference: income tax first; my second preference sales tax. I won't be voting for the reconsideration motion. I think it loses the ability to say to the public this is what we did and why and we hope you approve, and that I think means using one tax base or the other.

SPEAKER KRISTENSEN PRESIDING

SPEAKER KRISTENSEN: Senator Coordsen.

SENATOR COORDSEN: Oh, Mr. Speaker, members of the body, thank you. Thank you, Senator Chambers. I was gasping for air until you saw fit to assist me this morning in the reconsideration motion. One of the more interesting things, and this always happens when we have, in my mind at least, whenever we have a...a vote here that has anything to do with income tax, and this is probably a faulty theory but it always seems to me that we do divide the haves from the have-nots on the floor. so we have 17 "poor" folk, 25 rich folk, and 3 that are trying to figure out where they fit on the list. So, Senator Chambers, this...this amendment hasn't changed from the last time we considered it. It does provide for fifteen hundredths of one percent of a sales tax increase of five one-hundredths...five one-thousandths, actually, of...no, five one-hundredths of one percent increase in the base rate of the state income tax, and it raises about \$50 million in a full year. The combination of sales tax and income tax I think does provide us an answer to some of the cash flow problems that would exist if the proposal was only income tax and you would have to wait quite some time before it ever came into being. It does spread the burden around among all...all Nebraskans. One of the things that was